

## Message Text

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ACTION NEA-09

INFO OCT-01 ISO-00 EB-07 L-02 TRSE-00 SS-15 SP-02 NSC-05

CIAE-00 INR-07 NSAE-00 /048 W  
----- 013452

R 041205Z MAR 75

FM AMEMBASSY NEW DELHI  
TO SECSTATE WASHDC 7283

LIMITED OFFICIAL USE NEW DELHI 3014

E.O. 11652: N/A

TAGS: USINJC, EFIN, IN

SUBJ: INDIAN INITIATIVE ON TAX TREATY TALKS

REF: STATE 044594

1. ECONOMIC COUNSELOR AND FINANCIAL ATTACHE MET WITH I.P.  
GUPTA MARCH 4 TO DISCUSS DOUBLE TAXATION QUESTION. GUPTA STATED  
THAT HE HAD JUST RECEIVED NOTIFICATION FROM THE INDIAN EMBASSY  
AS TO THE PROPOSED ALTERNATIVE DATES AND THAT HE WOULD REPLY  
ASAP. GUPTA WAS POSITIVE ABOUT POSSIBILITY OF SUCCESSFUL  
NEGOTIATIONS NOTING THAT MANY PROVISIONS HAD ALREADY BEEN AGREED  
TO IN EARLIER NEGOTIATIONS. GOI WOULD LIKE TO KNOW CURRENT USG  
POSITION ON TAX SPARING OR INVESTMENT CREDIT PROVISIONS BUT  
GOI WOULD NOT RULE OUT POSSIBILITY OF AN AGREEMENT EVEN WITHOUT  
SUCH A PROVISION. PURPOSE OF INITIAL MEETINGS WOULD BE TO HAVE  
GENERAL REVIEW OF BOTH COUNTRIES' APPROACHED TO TAX TREATIES.  
GUPTA STATED THAT WHILE IMMEDIATE ECONOMIC SIGNIFICANCE OF DOUBLE  
TAXATION AGREEMENT WOULD BE LIMITED HE AND OTHER GOI OFFICIALS  
FAVORED AN AGREEMENT ON THE GROUNDS THAT IT WOULD STIMULATE US  
INVESTRS CONFIDENCE AND FACILITATE NEW US INVESTMENTS. EMBOFFS  
CONCURRED AND EXPRESSED WILLINGNESS TO ASSIST IN ANY WAY POSSIBLE.

2. ONE SET OF ALL INDIAN TAX AGREEMENTS WITH THIRD COUNTRIES  
BEING POUCHEO TO TREASURY (GORDON).

SAXBE

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** NEGOTIATIONS, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 04 MAR 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** CunninFX  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975NEWDE03014  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750076-0204  
**From:** NEW DELHI  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19750384/aaaacyct.tel  
**Line Count:** 60  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION NEA  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 75 STATE 044594  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** CunninFX  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 04 AUG 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <04 AUG 2003 by ShawDG>; APPROVED <24 NOV 2003 by CunninFX>  
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05 JUL 2006

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**Review Referrals:** n/a  
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**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** INDIAN INITIATIVE ON TAX TREATY TALKS  
**TAGS:** EFIN, US, IN, USINJC  
**To:** STATE  
**Type:** TE  
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